

Trends in School Corporation Expenditures
Biannual Financial Report Data July 2011 - June 2012
Western School Corp (3490)

Student Instructional Category	Account	FY09	FY10	FY11	FY12	Increase from FY09	Increase from Previous Year	FY12 % Total Expenditures
<u>Student Academic Achievement</u>	Regular Programs	\$8,402,039	\$9,099,993	\$8,041,246	\$8,246,112	-1.9%	2.5%	31.89%
	Payments to Other Governmental Units Within State	\$304,115	\$163,432	\$257,857	\$1,376,870	352.7%	434.0%	5.33%
	Mental Disabilities	\$374,474	\$406,718	\$428,870	\$1,125,434	200.5%	162.4%	4.35%
	Textbooks for Rent or Resale	\$346,985	\$219,863	\$72,973	\$523,626	50.9%	> 500%	2.03%
	Emotional Disabilities	\$290,224	\$361,299	\$348,434	\$347,145	19.6%	-4%	1.34%
	Learning Disability	\$289,387	\$318,780	\$301,414	\$338,752	17.1%	12.4%	1.31%
	Library/Media Services	\$200,738	\$211,796	\$189,822	\$206,160	2.7%	8.6%	.80%
	Special Education Preschool	\$83,669	\$70,606	\$51,274	\$166,950	99.5%	225.6%	.65%
	Physical Impairment	\$21,977	\$17,919	\$2,236	\$135,995	> 500%	> 500%	.53%
	Other Special Programs	\$60,575	\$60	\$1,770	\$120,192	98.4%	> 500%	.46%
	Summer School Programs	\$34,269	\$69,643	\$36,411	\$98,008	186.0%	169.2%	.38%
	Remediation Testing	\$105,466	\$82,875	\$79,470	\$96,121	-8.9%	21.0%	.37%
	Vocational Education	\$120,850	\$143,769	\$79,589	\$91,849	-24.0%	15.4%	.36%
	Improvement of Instruction	\$68,174	\$54,951	\$2,530	\$39,373	-42.2%	> 500%	.15%
	Gifted And Talented	\$37,374	\$31,631	\$12,848	\$32,746	-12.4%	154.9%	.13%
	Instruction, Related Technology	\$14,509	\$8,333	\$64,665	\$8,709	-40.0%	-86.5%	.03%
	Total	\$10,754,824	\$11,261,666	\$9,971,411	\$12,954,043	20.4%	29.9%	50.10%
<u>Student Instructional Support</u>	Office of The Principal	\$934,272	\$978,133	\$882,270	\$902,904	-3.4%	2.3%	3.49%
	Special Education Administration	\$0	\$0	\$0	\$408,044	N/A	N/A	1.58%
	Guidance Services	\$282,212	\$303,640	\$297,313	\$295,710	4.8%	-5%	1.14%
	Psychological Testing	\$0	\$0	\$0	\$198,837	N/A	N/A	.77%
	Occupational Therapy, Related Services	\$0	\$0	\$0	\$172,732	N/A	N/A	.67%
	Speech Pathology and Audiology Services	\$62,195	\$149,809	\$97,778	\$156,581	151.8%	60.1%	.61%
	Health Services	\$140,725	\$158,346	\$152,771	\$154,812	10.0%	1.3%	.60%
	Physical Therapy Services	\$0	\$0	\$0	\$83,327	N/A	N/A	.32%
	Other Support Services, School Administration	\$1,535	\$1,535	\$1,707	\$1,793	16.8%	5.0%	.01%
	Attendance and Social Work Services	\$226	\$185	\$59	\$0	-100.0%	-100.0%	.0%
	Total	\$1,421,164	\$1,591,648	\$1,431,897	\$2,374,742	67.1%	65.8%	9.19%
<u>Overhead and Operational</u>	Operation and Maintenance of Plant Services	\$2,703,065	\$2,691,010	\$2,755,096	\$2,511,675	-7.1%	-8.8%	9.71%
	Student Transportation	\$969,039	\$1,299,518	\$887,711	\$1,041,191	7.4%	17.3%	4.03%
	Personnel Services	\$482,171	\$616,456	\$563,829	\$961,284	99.4%	70.5%	3.72%
	Food Services Operations	\$596,489	\$613,756	\$683,373	\$734,720	23.2%	7.5%	2.84%
	Administrative Technology Services	\$521,415	\$509,937	\$507,473	\$504,952	-3.2%	-5%	1.95%

Trends in School Corporation Expenditures
Biannual Financial Report Data July 2011 - June 2012
Western School Corp (3490)

Student Instructional Category	Account	FY09	FY10	FY11	FY12	Increase from FY09	Increase from Previous Year	FY12 % Total Expenditures
	Executive Administration	\$420,012	\$567,273	\$384,962	\$285,769	-32.0%	-25.8%	1.11%
	Fiscal Services	\$137,382	\$149,770	\$131,976	\$128,996	-6.1%	-2.3%	.50%
	Board of Education	\$66,375	\$55,596	\$69,772	\$73,223	10.3%	4.9%	.28%
	Other Technology Services	\$450	\$0	\$0	\$67,623	> 500%	N/A	.26%
	Other Food Services	\$4,249	\$6,009	\$17,356	\$43,644	> 500%	151.5%	.17%
	Other Support Services, Central	\$23,772	-\$32,890	\$24,970	\$26,329	10.8%	5.4%	.10%
	Other Fiscal Services	\$14,246	\$11,072	\$14,582	\$22,720	59.5%	55.8%	.09%
	Ditch Assessments	\$192	\$811	\$629	\$628	226.3%	-.2%	.0%
	Planning, Research, Development and Evaluation	\$313,647	\$227,334	\$0	\$0	-100.0%	N/A	.0%
	Other Assessments	\$95	\$0	\$0	\$0	-100.0%	N/A	.0%
	Total	\$6,252,602	\$6,715,653	\$6,041,729	\$6,402,753	2.4%	6.0%	24.76%
<i>Nonoperational</i>	Debt Services	\$3,520,255	\$3,223,671	\$2,941,985	\$2,966,695	-15.7%	.8%	11.47%
	Building Acquisition, Construction and Improvements	\$1,106,252	\$839,224	\$464,721	\$529,517	-52.1%	13.9%	2.05%
	Athletic Coaches	\$363,011	\$370,082	\$373,811	\$373,602	2.9%	-.1%	1.45%
	Facilities Acquisition and Construction	\$295,965	\$319,045	\$327,946	\$201,447	-31.9%	-38.6%	.78%
	Building Acquisition, Construction and Improvement	\$24,474	\$50,933	\$13,792	\$33,385	36.4%	142.1%	.13%
	Community Recreation	\$8,983	\$8,354	\$9,425	\$7,974	-11.2%	-15.4%	.03%
	Community Service Operations	\$73	\$244	\$288	\$3,757	> 500%	> 500%	.01%
	Other Community Services	\$2,960	\$2,960	\$2,960	\$3,415	15.4%	15.4%	.01%
	Child Care Services	\$0	\$0	\$0	\$3,193	N/A	N/A	.01%
	Nonprogramed Charges	\$0	\$244,911	\$821	\$0	N/A	-100.0%	.0%
	High School Band Uniforms	\$2,625	\$0	\$0	\$0	-100.0%	N/A	.0%
	Total	\$5,324,599	\$5,059,423	\$4,135,749	\$4,122,984	-22.6%	-.3%	15.95%
	Grand Total	\$23,753,189	\$24,628,391	\$21,580,785	\$25,854,521	8.8%	19.8%	100.0%